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L E T T E R

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The HERITORS, FARMERS, and INHABITANTS of
the County of Edinburgh;

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The LORD PROVOST, MAGISTRATES, and TOWN-
COUNCIL; the HERITORS and INHABITANTS of
the City of Edinburgh; and to the HERITORS and
INHABITANTS of the Town of Leith:

CONCERNING

The ESTABLISHMENT of an ADDITIONAL IMPO-
SITION, by Raising all the TOLLS in the Neigh-
bourhood of the CITY; and Exacting NEW TOLLS
at the WATER-GATE and WESTER ROAD to
Leith.

By a CITIZEN.

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EDINBURGH:

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L E T T E R, &c.

AN Address from an anonymous individual to such numerous and respectable bodies as those for whom this letter is intended, must, from its nature, be entirely destitute of those aids which prejudice the public in behalf of a performance, or, at least, recommend it to their attention and favour. But, as the purpose of this address is to defeat a scheme which has been fondly cherished by individuals, and at last adopted by one of these bodies, without reluctance, or even deliberation; it will not be simply destitute of favour, but exposed to the frowns or contempt of those whose inclination or interest have led them to embrace this scheme, and whose abilities and influence will be exerted in its support.

Actuated by no sinister motives, or spirit of party, I shall make no apology for offering this public address. Inclination prompts, duty as a member of society requires, and much leisure-time affords me an opportunity (which I shall never fail to embrace) of setting the trumpet to my mouth, and proclaiming to my fellow citizens those schemes formed by persons in office,
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which would establish legal burden and oppression on the country.

Of this nature I take the scheme to be for augmenting all the tolls in the neighbourhood of this city, and for establishing new ones at the Water-gate, Westerrad to Leith, and Water of Leith, for the purpose of building a bridge of communication between the High-street and Nicholson's-street.

The improvement of this city, both in convenience and beauty, has long been an object of general attention, and even of parliamentary care and encouragement. Pamphlets have been published, plans delineated, national subscriptions opened, and the authority of parliament interposed to promote and execute that laudable spirit of improvement which of late has displayed itself, to the honour of this country. It must give pleasure to every ingenious observer, to see a variety of plans, for the improvement of this city, carried on with great elegance and rapidity. To promote schemes such as these, or others that may be beneficial to the country in general, every citizen will contribute, unless his ideas are narrow, or his dispositions fordid and illiberal.

But, if the beneficial purposes for which taxes are to be imposed, bear no proportion to the grievousness of the burden ; if they are to be levied from people who will derive very little benefit from the purposes they are to serve ; if obvious advantages will accrue to the promoters of such schemes ; if the sums to be raised for
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carrying them into execution are infinitely greater than is sufficient to accomplish the proposed design ; if the estimate of the sums so to be raised is extremely erroneous, if not grossly delusive ; then is opposition to be expected from the people, who, if compelled by superior influence to submit to such taxations, will pay them with discontent and reluctance.

Complaints are daily and justly made, that Edinburgh is still destitute of various suitable conveniencies and ornaments, among the chief of which I reckon a nearer and more commodious access to the port of Leith, a school-house, adapted to the number of children in this city, the present one, from the smallness of its dimensions, and want of air, being still more pernicious to their health than inconvenient for their studies : A college, somewhat suitable to the fame of the university and the number of its students ; public markets, those we have at present not having undergone any alteration for, I believe, these two hundred years, and being a nuisance to the city, and a reproach to the nation ; (if I may not offend grave personages) an elegant, or at least commodious assembly-room ; and a better access to the south side of the town, to which the buildings have of late taken a most unnatural turn ; partly owing to a dispute which I do not wish to revive, and partly to the rumour spread abroad, by artful and interested people, of the insufficiency of the bridge ; which notions are now, I hope, beat out of even the silliest head, or most timorous heart of any female in Edinburgh.

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It has been for some time proposed, by the proprietors of estates and houses to the south side of the town, to erect a bridge of communication between the Tron Church and Nicholson's street. For this purpose, the gentlemen of the county had a meeting of the 29th ult. when the following proposal was laid before them, as nearly as I can remember: That a bridge of communication be built between the Tron Church and Nicholson's street: That the expence of purchasing the necessary houses and areas, together with that of building the bridge itself, will be L. 8000, of which the price of houses and areas would amount to two thirds: That the passing an act of parliament for that purpose would cost L. 200, and a year's interest of the L. 8000 to be paid to the proprietors of the houses and areas, would be L. 400 more; so that the total expence of the bridge would amount to L. 8600. The proposer of this scheme observed, that he had thought of various means of defraying this expence: By national contribution; but that would be making the generous and public spirited pay for what would be of equal advantage to the sordid and illiberal; by placing a toll upon the bridge itself; but this, he said, *would hardly raise so much money as would discharge the annual interest of the expences to be incurred in building it*; and he saw no other scheme for raising the money, but augmenting the tolls in the neighbourhood of the city, and imposing new tolls on all its avenues: That the present tolls round Edinburgh, on which he proposed to lay an addition, amount

amount to L. 2995 yearly. These he proposed should be augmented in this manner : A penny upon every horse in chaises, a half-penny upon every riding horse, and a half-penny upon every horse in carts, wains, &c. He said, that the toll payable by horses in carts, being raised one fourth, and the toll payable by riding horses, and horses in carriages, being raised one half, would, with the sum to be raised at the new tolls, altogether amount to a little more than half the sum presently paid. He proposed, that all the avenues to the city might be put upon an equal footing, new turnpikes should be erected at the Watergate, western road to Leith, and Water of Leith, which should exact the additional toll to be paid at the other avenues to the city. He said, these sums would defray the expence of the bridge, which he calculated at L. 8600, in six years time, all till within L. 58 : But as some unforeseen expences might occur, he thought it would be proper to lay on the toll for some longer period than would barely discharge the estimate he made.

The scheme being generally acquiesced in, a gentleman proposed that the toll should be established for eight or ten years, and gave shrewd hints, it should continue for ever, observing, even if that were the case, we would be better off than most counties in the kingdom. No provision was mentioned for keeping the bridge in repair, after the period of the toll should elapse. This confirms the notion of which every one may be satisfied, that if once this toll be established for a
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time, care would be taken to have it continued for ever.

Without deliberating upon a proposal of such importance, without reflecting on the consequences that would flow from it, without considering if the calculation of the sums to be raised were even probable, they, with a speed which bestowed little weight or dignity on their counsels, immediately adopted the scheme, and appointed a committee for carrying it into execution, which are to report at a subsequent meeting. Two gentlemen alone dissented from the proposed taxation, one of whom protested against it.

It is worthy of observation, that, at this meeting, which, by the by, composed but an inconsiderable part of the valued rent of this county, not one person was present for the city of Edinburgh or town of Leith, the bodies that will pay nine tenths of the taxation imposed by it.

Before endeavouring to show the pernicious consequences of this scheme, that I may be the better understood, I hope to be pardoned for a few lines respecting highways and bridges, and the different modes of raising money for making and keeping them in repair.

An easy communication from place to place by highways, bridges, and ferries, must be an object of attention in every civilized and polished country. The legislative power of this kingdom has from time to time enacted regulations for making and repairing highways, suitable to the state of the country. By an act of parliament of Charles II. tenants, cottagers, and their servants,

servants, were obliged to work at the highways six days in the year ; and because the labour of the inhabitants for so short a time was not sufficient to repair the highways, &c. the heritors of each shire were impowered to stint themselves in a sum not exceeding 10 s. Scots in every L. 100 of valued rent : And further, 1 s. 6 d. yearly was imposed on every house for keeping the roads in repair. But when elegance and refinement began to dawn in this country, when travelling became general, and when the number of wheel-carriages increased, broader and harder roads became necessary, and the old sum appointed for repairing highways was generally found inadequate. Various methods were used in different counties for making this repair ; but that of levying money by toll became by far the most general. Nor can those who pay moderate tolls for good roads in the least grudge it, because thereby all sorts of victual and manufactures are more easily transported, travelling becomes more easy and expeditious, and a great saving is made in the fatigue, tear and wear of horses and carriages.

The first act of parliament for establishing tolls in this county (in as far as I can find) was act 12. Ann. I cannot ascertain what duties were payable by this act, as I have not been able to find it among the printed statutes ; but they surely were very inconsiderable ; for, by the 24th George II. new turnpikes were allowed to be erected in this county ; and instead of the duties exigible by the 12th Queen Anne, which were found

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insufficient, the following ones were imposed: For a coach or chaise and six 6 d.; four 4 d.; three 3 d.; two 2 d.; one 1 d. Waggon drawn by six horses 6 d.; five 5 d. and so proportionally. For every horse loaded and unloaded, and not drawing, 1 d. and for cattle 5 d. *per* score. This was in the year 1750. But these being found insufficient, within four years after that, the tolls were raised in this manner; for every coach or chaise and six 1 s.; four 8 d.; three 8 d.; two 3 d.; one 1½ d. waggons or carts with six horses 3 s.; five 2 s. 6 d.; four 1 s.; three 9 d. two 2½ d.; one 1½; saddle horses 1 d. other horses not drawing, and cattle, as *per* the former act. But as it would seem that highways grow the worse for the mending, or like boys who have very bad tutors, the money spent on whose improvement turns out to little account, the tolls were again raised in the year 1764, by the 4th of his present Majesty, Cap 36. and the following rates imposed: For every coach or chaise and six 1 s. 4 d.; four 10 d.; three 10 d.; two 4 d.; one 2 d. Waggon or carts and six 4 s.; five 3 s. 4 d. four 1 s. 4 d.; three 1 s.; two 3 d.; one 2 d.; saddle horses, other horses not drawing, and cattle as formerly; so that, within these twenty-years, all these tolls, except upon horses loaded and unloaded, and not drawing, have been doubled, some trebled, twice, thrice, yea four times doubled. But, as if these burdens were not sufficient, the tolls which have already been so often doubled, will be raised a fourth, some a third, and some

some even a half more than they are at present ; and, lest money should not be quickly enough collected, new turnpikes are to be built, and new tax-gatherers to be fed ; a scheme, it must be confessed, infinitely more comprehensive than those hitherto planned by any financier for the county of Edinburgh.

I shall now consider the advantages that may arise from building a bridge of communication in the manner proposed, and the burdens that will be laid on by this additional taxation ; by which means a judgement may be formed, whether the benefit to be derived from this scheme is by any means proportional to the price to be paid for it.

The access from the High Street to the south side of the town, is very inconvenient. Various plans have at different times been formed, for rendering it more commodious, and a considerable improvement might be made in it, at the most trifling expence, viz. by taking down the shattered timber land at the head of Niddery's-wynd, throwing a wide arch over the entry, upon which houses may be built, and under which carriages may pass ; whereas, at present, a brewer's sledge can scarcely squeeze itself thorough ; and, by removing the town-wall between Potterrow-port and the east end of the Kirk of Relief, (which last proposal is already adopted by the magistrates). By these means, a very tolerable opening will be made from the High Street to the Cowgate, and the entry from Potterrow-port to Nicholson's Street will be rendered convenient

ent and spacious. These trifling alterations, together with removing the houses in ruins at the head of St Mary's-wind, will greatly improve the communication between the High Street and Nicholson's Street.

The intended bridge, besides being an additional ornament to the city, will open a commodious avenue to the houses, fields, and gentlemens seats on the south side of the town ; but to them principally, if not solely, will the benefit extend. To the inhabitants of the Canongate it can be of little use ; to those of the Cowgate and Grassmarket none at all : For instance, no person in the Cowgate would go to the High Street in order to pass along the bridge to Nicholson's Street ; nor, *vice versa*, would they go from the Cowgate to Nicholson's Street to pass along the bridge to the High Street. To those going from the Castle-hill or Lawn-market, to George's-square or Bristo-street, on foot or in chairs, it can be of as little benefit ; to strangers coming from the east, it can be of no use ; to those coming from the west it will be of as little, as the bridge to the New town affords them a nearer entry to the heart of the city. So that the conveniencies to be derived from it, are perhaps more limited than at first may be imagined.

For these advantages, then, such as they are, it is proposed, that, at the tolls already erected, one fourth more than the present duty shall be paid on single horse-carts, one third on double horse-carts, one half on chaises and pair, one half on riding-horses ; and, if a
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halfpenny shall also be laid on horses, loaded or unloaded, and not drawing, on them it will be *the double*. Thus, all coals, stone, and lime for building, hay and corn for the market, butter-milk, which is entirely consumed by the poor people, all goods coming by land-carriage from England, and all goods coming from the west, will be raised in their price; for a very little reflection will demonstrate, that taxes laid on commodities, are ultimately and truly paid by the consumers. For instance, the duty paid by the importer of rum, amounts to about five times its original cost; but, when the importer sells it to the consumer, in fixing the price, he considers both the original cost, the freight, and the duty; so that, in reality, we are paying a very heavy duty to government, while we think we are only paying the price of rum. Thus, it is evident, that the consumers, that is to say, the inhabitants of Edinburgh and Leith, will pay for this bridge, to accommodate and enrich the proprietors of George's Square, Bristo, and the other lands and houses in that quarter of the city.

But, were it not for a more oppressive part of the scheme, I should not have put pen to paper, nor requested the attention of the citizens to this address. I mean the imposing a toll upon the Water-gate, Wester-road to Leith, and Water of Leith; in short, of placing a toll between the city and the port, and rendering us incapable to move towards any point of the compass,

compass, or to receive goods from any quarter of the globe, without being subjected to toll.

The longer I reflect on the consequences of this, they appear the more oppressive; the more I consider the sum to be raised by it, it appears the more immense.

The imposing a toll between a city and its harbour, is in fact imposing a toll upon the sea itself: For what matters it, whether ships should pay a toll of so much *per* ton on their goods in Leith road, or pay so much *per* cart before or after their goods are loaded or unloaded? Indeed, there is this difference, that a toll between the city and port, is by much the most oppressive, as it is levied on all goods that come either by sea or land. It may be compared to a net hung high in air, and sunk deep into the sea, which will catch both birds and fishes. It is an idea altogether new, and, I believe, has no precedent in any part of the kingdom, except where navigation by canals may have rendered it absolutely necessary.

When former turnpikes were erected in this country, the avenues between the city and harbour were religiously kept free. By act 24th Geo. II. already alluded to, the trustees were allowed to erect additional turnpikes where they thought proper; but were expressly prohibited from imposing a toll between the city and port, by the following clause; ‘ Provided always, and ‘ be it hereby enacted and declared, That nothing in ‘ this act contained shall extend, or be construed to extend,
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'tend, to the roads leading from the city of Edinburgh to the town and port of Leith, but that such roads shall be, and remain under the care of the magistrates of Edinburgh, as formerly.' Do not the same reasons still subsist against imposing a toll in that manner? Are the local situations of the city or harbour altered? Are the sands swallowed up or overflowed, which formerly afforded an agreeable airing-place to those who, after sickness, business, or study, found exercise necessary? No surely, the only reason for imposing a toll between the city and harbour, is, that the inhabitants may have an easy access to the south, at the expence of being shut up on the east, west, and north. And here I cannot help remarking the gross partiality to the inhabitants of the south side of the town, and the intolerable grievance laid on those of the town of Leith; for those of the latter must pay toll before they can possibly set foot on the bridge in question, and indeed, every time they enter the city of Edinburgh, whether they go near the bridge or not; whereas those of the south side of the town, who are to reap the principal benefit of this bridge, have access to it every day in the year, and every hour in the day, without paying a farthing. If a toll is placed at the Water-gate and Wester-road to Leith, no gentleman will have free access to the Links or Sands for exercise or amusement, but will be deprived of the benefit which the natural advantages of situation afford to the inhabitants of Edinburgh; advantages which are not-only enjoyed by the citizens of London, who have
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access to Hyde Park in their coaches, or on horseback, but also by the inhabitants of Aberdeen, Perth, Montrose, St Andrew's, Muffelburgh, &c. who have access to Links, Sands, or the like, without paying any toll whatever.

The sums to be raised by augmenting the old tolls and imposing new ones, were so huddled together by the proposer of the scheme, that it is no easy matter to form a probable estimate of the amount. This much we are certain of, that all carts, carriages, and horses passing through the present turnpikes will pay, some a fourth, some a third, and some a half, more than they do at present. But the amount of the sum to be collected at the new turnpikes, cannot be ascertained without making an experiment, which I hope will never be tried. If a judgment may be formed by reckoning the goods presently exempted from toll, and which, by the new scheme, will be subjected, it will be very great.

The new turnpikes will comprehend the whole range of ground from the Broughton toll to the toll at Morison's-haven, considerably beyond Muffelburgh, and Inveresk, together with *the town and harbour of Leith*. I shall be pardoned for enumerating a few of the articles upon which a toll will then be exigible. All carriages or riding horses going to or coming from Leith, Muffelburgh, Inveresk, Prestonpans, East-Lothian, or London by the post road, all carriages and horses going to the links of Leith, to an airing on the sands, *to re-*
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views at Leith or Musselburgh, or to Leith races; all hay and corn growing on that rich and extensive quarter, that is brought to market in Edinburgh; the whole garden stuff that is consumed in the city of Edinburgh; all herrings, white fish, and oysters, if brought on carts or horses; all the coal coming from Lord Abercorn's coal work to Edinburgh; all brick and tyle coming from the Brickfield; the whole sand used in building in Edinburgh; and the hydes and skins, wheat and flour passing between the water of Leith and city of Edinburgh; all timber, iron, and slate coming from Leith; all grocery-goods, wine, foreign spirits, and London porter; all grain coming to the city of Edinburgh by the port of Leith; all cattle coming from Fife, or from the north; all carriers baggage: In short, the articles are infinite; and I am persuaded, if they are compared with those which come, or the travellers who pass through any other quarter of Edinburgh, they will be found to bear a very considerable proportion. It is to be observed, that as Edinburgh is the mart of many counties in Scotland for grocery goods and other articles, that these will pay double toll, first upon being brought into Edinburgh, and afterwards in being sent to the different parts of the country where they are demanded. And unless wheat is sent to the flour-mills instantly, as it passes through the town, it will pay a triple toll; the first upon its being brought into town, the second upon its being sent to the mills, and the third upon its return, when made into flour.

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From what has been said, I presume it will be granted, that the inhabitants of Edinburgh and Leith will pay almost the whole of this tax. But a gentleman, for whose opinion I, on all occasions, have the greatest respect, observed at the county meeting, that, even with this additional burden, we should be easier in our tolls than most counties in the kingdom. This is a fact which I have not had opportunity to investigate : Allowing the observation to be just, my answer is very simple, That our being easier in our public burdens than our neighbours, is no reason for plunging ourselves into as bad a condition as them, but is rather an argument for holding as we are. But, when that observation was made, I apprehend there were several articles which the gentleman did not reckon in his computation. *First*, there are more houses in this county, in proportion to its size, than in any county in Britain, Middlesex excepted. There are, at a most moderate computation, 12,000 houses or families in Edinburgh and Leith ; these pay 1 s. 6 d each *per annum*, for road-money, that is, L. 900 a year. Yet a very considerable number of the inhabitants do not, through the whole year, set foot on the road for which this money is collected. I shall immediately explain myself. By different acts of parliament, two pennies Scots upon ale and beer, sold in the city or privileges of Edinburgh, is granted to the magistrates for paving the streets, making the road to Leith, &c. and many of the inhabitants never go farther than from the one of these towns to the other,

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but the whole circle of whose little journeys is confined to those streets and roads which are paved by the town of Edinburgh. Thus, in considering what is paid in this county for making and repairing highways, &c. we must not only reckon the amount of the tolls, but also of the statute-work, and a sum of L. 900 a year of road-money, paid by the town of Edinburgh and Leith, with the duty for paving the streets, known by the name of Causeway-mail.

In one respect, surely, we will be in a worse condition than the citizens of London; for, not only do their groceries, wines, foreign spirits, &c. come by sea-carriage, but also all their coals, paving-stones, a great part of their corn, indeed almost every article of their consumpt, live-stock excepted. Now, I never heard of a toll upon the Thames; but, if the proposed scheme shall be adopted, these and every other article which can enter the city of Edinburgh, (pipe-water only excepted,) must be liable to toll. Neither can I allow that we will be easier in point of road-money than the whole of Scotland that lies to the north of us; for, except those in Perth-shire, and one toll at the north Queensferry, there is not, in so far as I know, a single toll in any county of Scotland to the north of the river Forth.

But the duty to be raised at these new turnpikes will not only be very great, but most oppressive, because it will be levied for a purpose, and in a manner altogether unjust, unreasonable, and unprecedented.

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By every principle of equity, of law, or of taxation, those should pay the burden who are to reap the benefit. I have already mentioned, that the benefit of this bridge will be more limited than might at first sight be imagined; that it will accrue, principally, if not solely, to the proprietors of lands and houses about Nicholſon's-ſtreet, Briſto-ſtreet, George's ſquare, and the fields and houſes to the ſouth. The bridge will render their dwellings more commodious, and their property more valuable; therefore the expence ſhould be laid upon them; the tolls ſhould be put upon the bridge itſelf. But the answer they make to this, is the ſtrongest proof imaginable of the general inutility of the ſcheme, namely, *That a toll on the bridge would hardly pay the intereſt of the expence to be incurred in building it.* It is ſufficient that I pay rent for the houſe I inhabit, and toll on the road I travel; I am not bound to pay rent for all the houſes, or toll for all the roads in the country; yet people who never will ſee, and goods which never will paſs along this bridge, will be obliged to pay for it.

I beg that the promoters of this ſcheme will point out the important advantages ariſing from it, that ſhould lead us to depart from the eſtabliſhed mode of taxation. Will it be ſaid, that it will be attended with greater advantages than the bridge built over the North Loch, which opens a communication with the New-Town, and with the port of Leith? But, was the whole county taxed for building this bridge? Nay, is there a toll *on the bridge itſelf*? If it ſhall be answered, that the

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magistrates will reap the profit of the additional value of the ground, I reply, So will the proprietors of George's Square, and that neighbourhood, by the additional value of their houses and areas, arising from the commodious entry afforded them by the intended bridge. Will it be attended with more important advantages to us, than the piers and harbours of Leith and Kinghorn; or than the Blackfriars and Westminster bridges, that over the Clyde at Glasgow, or the Tay at Perth, which cost L. 25,000, or that over the North-esk at Montrose, which cost L. 4000, have afforded their respective neighbourhoods? yet, in any of these instances, was a whole county taxed for a single bridge? Nay, is there a toll on the bridge at Montrose, or in the whole county of Forfar?

Further, I assert, that this scheme is a piece of direct moral injustice to the magistrates of Edinburgh, and the proprietors in the new extended royalty. The magistrates of Edinburgh have expended a very large sum of money in building a bridge, making common sewers, bringing in water, and paving the streets of the New Town, upon the expectation of being indemnified by the price of the areas which different purchasers would buy from them, and by the public the national faith pledged to them for a stent, impost, &c. by extending the royalty; and many people accordingly purchased lots from the magistrates, at such rates as they could be afforded. But these lots and houses will be diminished in their value, when the proprietors of Nichol-

cholson's Street, and the grounds adjacent, are able to undersell those of the new extended royalty. For, I desire it may be observed, that the magistrates paid for the New Town bridge, but that the proprietors in the New Town and in the Old Town will pay equally for the expence of the intended bridge with those very proprietors, to whose fields and areas it will open a communication.

Therefore, I assert, that this scheme is a glaring moral injustice to the city of Edinburgh, and the other proprietors in the extended royalty; because it will hurt the sale of houses in the New Town, and impair the city's revenues, on the faith of which so much money has been expended; and, because the proprietors in the New Town, who have paid an advanced price for their areas on account of one bridge, *will have to pay, by toll, the expence of another bridge.* On whom, I pray, are those partialities to be heaped? For whom is this iniquity to be committed? Why, for those who cannot be considered as citizens of Edinburgh; because they pay neither stent, impost on liquors, ministers stipend, or any public burden whatever.

But, supposing this toll were liable to no objections of being levied from people, the greatest part of whom can derive no benefit from the purpose for which it shall be imposed, still an attention to its amount will demonstrate its unreasonable, exorbitancy, and absurdity, beyond the power of palliation, apology, or answer whatever. For this bridge then, over dry-
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land, a bridge of about thirty feet wide, and of no great length, we are, according to the professed estimate made by the proposer of the scheme, to pay above one half more than is paid *for the whole of the road and bridges in this county*: but, according to my conjecture, nearly as much as is paid for all the roads and bridges in the county besides.

Abstracting from every other consideration, the very precedent of augmenting tolls to accomplish a favourite scheme, is alarming; because, in all probability, if once successfully introduced, it will be again attempted for building public markets, schools, colleges, or whatever may be the favourite object of the day.

I apprehend that no further argument is necessary to demonstrate, that the advantages of this bridge, however great they may be supposed, are not to be put in competition with the hardships attending it; and that the designed mode of taxation is the most unjust, unequal, and oppressive of any that have of late been proposed, by those who have a knack at trumping up new duties, by which their jobs may be defrayed at the charge of the public.

From what has been observed, I think I may maintain with confidence, that, had this proposal been laid before those whom it ought to have been, that is, the inhabitants of Edinburgh and Leith who are to pay for it, it would never have been listened to. I cannot help reminding all parties concerned, that the
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county and city of Edinburgh are upon a very different footing from any other county in Scotland, and the towns situated in them; for generally the counties are considerable, the towns insignificant. The counties pay a large cess, the towns very little: But the city of Edinburgh pays nearly a fourth more cess than all the rest of the county, (and including its trade, courts, and public offices) is of infinitely greater value; yet, when this scheme was adopted, not one person from Edinburgh or Leith was present, or so much as called; although, to add weight to their resolutions, the meeting thought proper to nominate the Lord Provost, in his absence, as a member of the committee.

But it will be asked, To what purpose do I point out the hardships of this scheme? Why increase the public discontent, by displaying its injustice and oppression; if the gentlemen of the county are resolved to carry it through, in opposition to the city of Edinburgh and town of Leith; and if this dose, prepared for us *by the men of the law*, must be swallowed, however unwholesome and unpalatable?

I answer, That, from the good sense and justice of the gentlemen of the county, after weighing maturely the consequences of this scheme, (which I am sure none but those who were in the secret could have done when it was adopted) they will, I hope, of their own accord, drop it; more especially, as this oppressive scheme may be laid aside without renouncing their favourite idea of a bridge; as the expence of it may be defrayed, either
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by putting a toll on the bridge itself, or, if that should be insufficient, I dare say both county and city would heartily concur in imposing a toll on every avenue to Leith during the race-week. Besides, large contributions will certainly be made by those who have property on the south-side of the town, *unless they are actuated by those sordid and illiberal dispositions which were the objects of such high indignation at the county-meeting.* Or, if a bridge must be had at all events, and no other means can be fallen on for defraying the expence, it would surely be much better to continue an augmented toll on the other avenues to the city for some longer period than the six years, which would have paid the expence of the bridge, if tolls between Edinburgh and Leith should be erected, than to impose so grievous a tax as a toll between the city and its port.

But, if the gentlemen of the county should persist in this scheme, in opposition to the magistrates and inhabitants, I say it is not in their power to accomplish it. The magistrates are not only the legal guardians of peace and good order in this city, but also the protectors of its liberties and privileges. To them, when exerting their office uprightly, we cannot in vain seek redress from any grievance or imposition attempted against us ; but in a special manner are they bound to interpose in the present instance, when their authority as magistrates, our privileges as citizens, and the common good of the borough are attacked at one stroke. For it is notorious, that the roads upon which the new

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tolls are attempted to be established are, and ever have been, under the management and jurisdiction of the magistrates of Edinburgh.

But, supposing this scheme should not meet with opposition from the magistrates, it is still in your power, in the power of the inhabitants, to defeat it. If you are seriously convinced of its pernicious tendency, and will only guard against two things, which are often ruinous in matters of public consequence; and these are, a stupid inattention and listless indolence about those public matters agitated in the country in which yourselves are most deeply concerned. And, after you have rested till these matters are established beyond remedy, and the importunate demands of a tax-gatherer disturb your slumbers, then, when too late, you growl with feverish petulance and discontent at those taxations which would never have been imposed but through your own indifference and inattention.

I have within these few years heard several schemes for new taxes on the inhabitants of Edinburgh, which, through the opposition made to them by the citizens, have been defeated. I shall mention, in particular, a bill which, I believe, was actually brought before the House of Commons about fourteen years ago, for imposing sixpence in the pound on the whole real rents of the city of Edinburgh, for supplying it with water. But, though the scheme was considerably advanced, a patriotic citizen stepped forth, a meeting of the inhabi-

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tants was held, and, by their opposition, it was effectually quashed.

In this case, follow a similar conduct. If the county persist in the scheme, and your natural guardians should neglect to oppose it, you have not administration to contend with; you have nothing further to do, than to present a petition to the House of Commons, setting forth the pernicious consequences of this scheme, and praying to be heard by council against its passing into a law.

You may be assured, that Honourable House will not fail to listen impartially to your complaints.

Having thus laid before you the nature of this scheme, with the pernicious consequences which appear to me to result from it, I submit this letter to you, with that deference which is due to such respectable bodies

By

Their humble Servant,

EDIN. Sept. 6. }
1775. }

A CITIZEN of EDIN.